



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

February 15, 2001

The Honorable L. Janow  
Chief Judge  
County of Nelson Juvenile and  
Domestic Relations District Court  
P O Box 178  
Amherst, VA 24521

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Nelson Juvenile and Domestic Relations District Court for the period October 1, 1999 through Dec. 31, 2000.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Kenneth W. Farrar, Judge  
Nancy H. Massie, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable L. Janow  
Chief Judge  
County of Nelson Juvenile and Domestic Relations Court  
P O Box 178  
Amherst, VA 24521

Nancy H. Massie  
Clerk of the Court  
County of Nelson Juvenile and Domestic Relations Court  
Post Office Box 7  
Lovington, VA 22949

The Honorable Kenneth W. Farrar, Judge  
County of Nelson Juvenile and Domestic Relations Court  
Post Office Box 7  
Lovington, VA 22949

Don Lucido  
Director of Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, Virginia 23219

1 Report File  
1 Working Papers